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Attorney for Defendant

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	No. CR -06-00044-DDP
)	
Plaintiff,)	DEFENDANT MARK ALAN
)	ABRAMS' SENTENCING
vs.)	MEMORANDA
)	
MARK ALAN ABRAMS,)	August 23, 2010
)	
Defendant.)	
)	
)	

NOTICE IS HEREBY GIVEN that on August 23, 2010 at 1:30 p.m., or as soon thereafter as the matter may be heard, before Honorable Dean D. Pregerson, of the above entitled court, defendant, Mark Alan Abrams, requests the Court consider his position re: sentencing and impose a sentence not greater than fifty seven months. Said request is based on the following:

On April 28, 2006, Mark Alan Abrams pleaded guilty to Counts one through twelve of the twelve count Information. Count one charges a violation of 18 U.S.C. 371; Conspiracy to commit bank fraud during the period November 1999 through May, 2003; Counts two through ten charged violations of 18 U.S.C. 1344 (1); and 18 U.S.C. 2; bank fraud and aiding and abetting bank fraud; Count eleven charged a violation of 26 U.S.C. 7206 (a); 18 U.S.C. 2; false statements on tax return and aiding and abetting and Count twelve charged a violation of 18 U.S.C. 1503, 18 U.S.C. 2, obstruction of justice and aiding and abetting. The offense conduct subject of the prosecution is provided in the PSR, paragraphs 10 through 92.

1 After being charged, Mr. Abrams provided substantial cooperation to the United
2 States Attorney in the prosecution of the co-defendants and eventually testified at the
3 trial of Joseph Babajian, Kyle Grasso and Lila Rizek before this District Court. There
4 were additional co-defendants prosecuted and convicted through guilty pleas, including
5 Nicole LaViolette, Jamieson Matykowski, Timothy Holland, Richard Maize, Scott
6 Robinson, Bill Thomas and Charles Fitzgerald. All co-defendants except Timothy
7 Holland and Richard Maize have been sentenced.

8 Pursuant to the Plea Agreement, the parties agreed to a base offense level of 6
9 pursuant to U.S.S.G. 2 B1.1, a 22 level increase pursuant to U.S.S.G. 2B1.1(b)(1)(L).
10 The PSR notes the application of an number of additional enhancements including a 2
11 level increase because the instant offense involved sophisticated means, pursuant to
12 U.S.S.G. 2B1.1(b)(8) (c), a four level enhancement for aggravating role pursuant to 3
13 B1.1 and 3B1.2, a two level enhancement for obstruction. [See PSR paragraph 111], a
14 two level enhancement where the defendant derived more than 100,000 in gross receipts
15 from one or more financial institutions. The PSR also notes a three level reduction
16 pursuant to U.S.S.G. 3E1.1 for acceptance of responsibility. The parties reserved the
17 right to argue that additional specific characteristics, adjustments, and departures are
18 appropriate. The PSR notes an adjusted offense level of 35 and a criminal history of I.
19 The sentencing guideline range is 168-210 months. The recommended sentence is 168
20 months.

21 The parties anticipate that the United States Attorney will advise the Court as to
22 Mr. Abrams' assistance in the prosecution of the instant case and any related cases. The
23 government has yet to lodge a recommended downward departure pursuant to U.S.S.G.
24 5K1. Upon formal recommendation, the defendant reserves the opportunity to file
25 additional sentencing memoranda, including supportive letters and recommendations.
26 Given Mr. Abrams substantial cooperation, including his trial testimony, and his related
27 cooperation in a state investigation and prosecution for fund raising corruption, the
28 defendant respectfully requests a ten level downward adjustment for a adjusted offense
level of 25.

1 Mr Abrams seeks a sentence not to exceed 57 months, based upon an adjusted
2 offense level of 25. In reaching an adjusted offense level of 25 Mr. Abrams seeks
3 downward departures based his cooperation, in the instant case and a state investigation
4 targeting political fund raising corruption. U.S.S.G 5K1.1.

5
6 CONCLUSION

7 Mr. Abrams requests the court consider the aforementioned and impose a sentence
8 not greater than 57 months.

9 Dated: July 30, 2010

10 */s/Michael R. Belter*

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12 Michael R. Belter, Esq.
13 Attorney for Mark Alan Abrams
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